

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

HAROLD WOODS, ET AL.)	
)	
Plaintiff)	Case No. 04-40102
)	
v.)	Judge: F. Dennis Saylor, IV
)	
INTERNAL REVENUE SERVICE)	
)	
Defendants)	
)	

**ASSENTED-TO MOTION BY THE UNITED STATES FOR EXTENSION
OF 7 DAYS TO ANSWER OR OTHERWISE RESPOND**

The United States hereby requests the entry of an order enlarging, from October 15, 2004 up to and including October 22, 2004, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure.

Mr. Bertoldo, counsel for the United States, previously requested three extensions totaling 49 days to obtain the views of the Internal Revenue Service on whether the United States would assert a counterclaim to foreclose federal tax liens on the property at issue. The United States last requested 7 days to obtain the federal tax lien information from the IRS necessary to plead its counterclaim for foreclosure.

Compliance with certain procedures within the IRS were necessary to authorize the foreclosure counterclaim, and, as a result, Mr. Bertoldo did not receive the information necessary to draft the counterclaim for foreclosure until yesterday, October 14, 2004. Mr. Bertoldo believes that an additional 7 days is necessary to prepare the answer and counterclaim. Nathaniel Pitnoff, counsel for the plaintiffs, has assented to this motion.

WHEREFORE, the United States prays that this Court enlarge the time period for the United States to serve an answer or other responsive pleading up to and including October 22, 2004.

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

/s/ Alejandro L. Bertoldo
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CERTIFICATE OF SERVICE

It is hereby certified that the attached *United States' Motion for Extension of Time to Answer or Otherwise Respond* has been filed electronically, with service to be made by the Court's electronic filing system. In addition, the undersigned counsel has caused a copy to be deposited in the United States mail, postage prepaid, this October 15, 2004, addressed as follows:

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